

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Excise Appeal No.11674 of 2013-DB

(Arising out of OIO-54/COMMR/SURAT-II/2013 dated 31/03/2013 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-SURAT-II)

Roopchand Jain

9/B, Raj Kamal,
3rd Carter Road, Borivili(E),
MUMBAI, MAHARASHTRA

.....Appellant

VERSUS

C.C.E. & S.T.-Surat-ii

NEW C.Ex BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR, SURAT, GUJARAT-395001

.....Respondent

APPEARANCE:

Shri G B Yadav, Advocate for the Appellant

Shri. G Kirupanandan, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
 HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. A/ 10178 /2023

DATE OF HEARING: 25.01.2023

DATE OF DECISION:25.01.2023

RAMESH NAIR

Shri. G B. Yadav learned Counsel appearing on behalf of the appellant submits that this appeal is filed by Shri. Roopchand Jain who is expired on 17.09.2022. He also submitted death certificate issued by Ahmedabad Municipal Corporation.

2. Considering the submissions made by Learned Counsel and perusal of death certificate, this appeal is disposed as abated.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**